

County of Sacramento
Office of the District Attorney
California Governor's Office of Emergency Services
Victim Witness Assistance Program
Grant No. VW07260340
For the Period July 1, 2007, to June 30, 2008

04561

Audit Staff:

Hong Lun (Andy) Yu
Richard Baldwin

Audit Manager
Auditor

County of Sacramento
Office of the District Attorney
California Governor's Office of Emergency Services
Victim Witness Assistance Program
Grant No. VW07260340

For the Period July 1, 2007, to June 30, 2008

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Internal Services Agency

Department of Finance

Auditor-Controller Division

Julie Valverde,
Assistant Auditor-Controller

Terry Schutten, County Executive
Mark Norris, Agency Administrator
Dave Irish, CPA, Department Director

County of Sacramento

March 30, 2009

Jan Scully, District Attorney
County of Sacramento
901 G Street
Sacramento, CA 95814

AUDITOR'S REPORT

We have audited the accompanying Schedule of Status of Cash and Accounts Receivable (Federal and State) of the County of Sacramento, Office of the District Attorney (DA), California Governor's Office of Emergency Services (OES), Victim Witness Assistance Grant Number VW07260340 as of June 30, 2008, and the related Schedule of Approved Budget, Expenditures Claimed, and Audited Costs for the grant period July 1, 2007, to June 30, 2008. These schedules are the responsibility of the DA management. Our responsibility is to express an opinion on these schedules based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States and with certain provisions of the *OES Grant Recipient Handbook*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the schedules. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall schedule presentation. We believe our audit provides a reasonable basis for our opinion.

In connection with the audit contained herein, there are certain disclosures that are necessary pursuant to *Government Auditing Standards* Statement #3.

As required by various statutes within the California Government Code, County Auditor-Controllers or Directors of Finance are mandated to perform certain accounting, auditing, and financial reporting functions. These activities, in themselves, necessarily impair *Government Auditing Standards* independence standards. Specifically, "auditors should not audit their own

work or provide non-audit services in situations where the amounts or services involved are significant/material to the subject matter of the audit.”


Although the Director of Finance is statutorily obligated to maintain the accounts of departments, districts, or funds that are contained within the county treasury, we believe that the following safeguard and division of responsibility exists: the staff that has the responsibility to perform audits within the Auditor-Controller Division has no other responsibility of the accounts and records being audited, including the approval or posting of financial transactions that would therefore enable the reader of this report to rely on the information contained herein.

In our opinion, except for the disclosure for *Government Auditing Standards* Statement #3 as noted above, the schedules present fairly in all material respects, the status of cash and accounts receivable (Federal and State) of the DA, OES, Victim Witness Assistance Grant Number VW07260340 and the related Approved Budget, Expenditures Claimed, and Audited Costs for the period July 1, 2007, through June 30, 2008, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated March 30, 2009, on our consideration of the DA’s internal control structure over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Sincerely,

DAVE IRISH
DIRECTOR OF FINANCE

A handwritten signature in black ink, appearing to read 'AL' or similar, followed by a horizontal line.

By: Hong Lun (Andy) Yu, C.P.A.
Audit Manager

SCHEDULES

County of Sacramento
Office of the District Attorney
California Governor's Office of Emergency Services
Victim Witness Assistance Program
Grant No. VW07260340

Schedule of Status of Cash and Accounts Receivable (Federal and State)

As of June 30, 2008

Cash Received

Federal	\$ 370,493
State	<u>409,993</u>

Total Cash Available during the Grant Period	780,486
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Amount Due from State	<u>26,337</u>
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Total Grant Funds Available for the Period	<u>\$ 806,823</u>
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Disbursements

Federal	\$ 370,493
State	<u>436,330</u>

Total Disbursements	<u>\$ 806,823</u>
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The accompanying notes are an integral part of this schedule.

County of Sacramento
Office of the District Attorney
California Governor's Office of Emergency Services
Victim Witness Assistance Program
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Schedule of Approved Budget,
Expenditures Claimed and Audited Costs

For the Period July 1, 2007, to June 30, 2008

	Approved <u>Budget</u>	Expenditures Claimed <u>and Audited Costs</u>
Costs		
Personal Services	\$ 780,486	780,486
Operating Expenses	<u>26,337</u>	<u>26,337</u>
Total Costs	<u>\$ 806,823</u>	<u>806,823</u>
Funding		
Federal	\$ 370,493	370,493
State	<u>436,330</u>	<u>436,330</u>
Total Funding	<u>\$ 806,823</u>	<u>806,823</u>

The accompanying notes are an integral part of this schedule.

County of Sacramento
Office of the District Attorney
California Governor's Office of Emergency Services
Victim Witness Assistance Program
Grant No. VW07260340

Notes to Financial Schedules

For the Period July 1, 2007, to June 30, 2008

1. Program Description

The County of Sacramento, Office of the District Attorney (DA), entered into Grant Number VW07260340 with California Governor's Office of Emergency Services (OES) for the period of July 1, 2007, through June 30, 2008. The objective of the program is to provide funding for the Sacramento County Victim Witness Assistance Program, for direct services to all victims of crime in the county. Services include crisis intervention, court support, resource and referral counseling, orientation to the criminal justice system, and assistance with filing for victim compensation. The grant was approved by resolution 2007-0560 adopted by the County Board of Supervisors on May 15, 2007. The resolution authorizes the DA to execute any subsequent amendments.

2. Accounts and Records

The DA receives funds from OES that are deposited in the DA's Victim Witness Assistance Program "State Miscellaneous and Federal Miscellaneous Program" revenue account with the County of Sacramento Treasurer. A separate fund center is maintained within the financial records of the County of Sacramento for this program.

Expenditures are reimbursed quarterly. OES's Request for Funds, Form 201, is completed by the DA and submitted to OES for reimbursement of grant expenditures.

3. Accounts Receivable Due from Federal and State

The amount due from OES at the end of the grant period was \$26,337 and has been received by the DA during the subsequent period.

OTHER REPORT

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Assistant Auditor-Controller



County of Sacramento

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March 30, 2009

Jan Scully, District Attorney
County of Sacramento
901 G Street
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AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL SCHEDULES PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

We have audited the accompanying Status of Cash and Accounts Receivable (Federal and State) of the County of Sacramento, Office of the District Attorney (DA), California Governor's Office of Emergency Services (OES), Victim Witness Assistance Grant Number VW07260340 as of June 30, 2008, and the related Schedule of Approved Budget, Expenditures Claimed, and Audited Costs for the period July 1, 2007, through June 30, 2008, and have issued our report thereon dated March 30, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States, and with certain provisions of the *OES Grant Recipient Handbook*.

Compliance

As part of obtaining reasonable assurance about whether the DA's financial schedules are free of material misstatements, we performed tests of the DA's compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial report amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the DA's internal control over financial reporting for designing our audit procedures for the purpose of expressing our opinion on the financial schedules, but not for the purpose of expressing an opinion on the effectiveness of the

DA's internal control over financial reporting. Accordingly, we do not express an opinion on the DA's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the DA's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the DA's financial schedules that is more than inconsequential will not be prevented or detected by the DA's internal control.


A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial schedules will not be prevented or detected by the DA's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

This report is intended for the information of the DA's management, OES, and federal agencies. This report is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

DAVE IRISH
DIRECTOR OF FINANCE

A handwritten signature in black ink, appearing to be 'Andy Yu', with a long horizontal flourish extending to the right.

By: Hong Lun (Andy) Yu, C.P.A.
Audit Manager